

SENATE JOINT RESOLUTION 9

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2003 Regular Session
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By: **Senators Mooney and Harris**

Introduced and read first time: January 31, 2003

Assigned to: Budget and Taxation

SENATE JOINT RESOLUTION

1 A Senate Joint Resolution concerning

2 **Permanent Repeal of the Death Tax**

3 FOR the purpose of urging the Maryland Congressional Delegation to support, work
4 to pass, and vote for the immediate and permanent repeal of the death tax.

5 WHEREAS, Under tax relief legislation passed in 2001, the death tax was
6 temporarily phased out, not permanently eliminated; and

7 WHEREAS, Women and minorities are very often owners of small and
8 medium-sized businesses, and the death tax prevents their children from reaping the
9 rewards of a lifetime trying to make a better life; and

10 WHEREAS, Farmers and other small businesses will face losing their farms and
11 businesses if the federal government resumes the heavy taxation of citizens and
12 death; and

13 WHEREAS, If the estate tax had been repealed in 1996, over the next nine years
14 the United States economy would have averaged as much as \$11 billion per year in
15 extra output and an average of 145,000 additional new jobs would have been created;
16 and

17 WHEREAS, The persistent uncertainty created by the sunset provision prevents
18 families and small businesses from taking advantage of the temporary repeal; and

19 WHEREAS, Having repeatedly passed both the United State House of
20 Representatives and the United States Senate, elimination of the death tax has
21 proven to hold wide bipartisan support; now, therefore, be it

22 **RESOLVED BY THE GENERAL ASSEMBLY OF MARYLAND**, That the
23 General Assembly of Maryland urges the Maryland Congressional Delegation to
24 support, work to pass, and vote for the immediate and permanent repeal of the death
25 tax; and be it further

26 **RESOLVED**, That a copy of this Resolution be forwarded by the Department of
27 Legislative Services to the Maryland Congressional Delegation: Senators Paul S.
28 Sarbanes and Barbara A. Mikulski, Senate Office Building, Washington, D.C. 20510;
29 and Representatives Wayne T. Gilchrest, C. A. Dutch Ruppertsberger III, Benjamin L.

- 1 Cardin, Albert R. Wynn, Steny Hamilton Hoyer, Roscoe G. Bartlett, Elijah E.
- 2 Cummings, and Christopher Van Hollen, Jr., House Office Building, Washington,
- 3 D.C. 20515.